

## **Exhibit 5**

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April 19, 2023

Peter K. Stris  
Stris & Maher LLP  
777 S Figueroa St Ste 3850  
Los Angeles, CA 90017

Re: In re: Celsius Network, LLC, Case No. 22-10964 (MG) (Bankr. S.D.N.Y.)

Dear Mr. Stris:

We are in receipt of your letter sent on the evening of Friday, April 14, 2023, referring to our letters dated October 27, 2022, March 16, 2023, and April 3, 2023. We will not address here the many incorrect claims and characterizations contained in your letter, other than to say we disagree with them in material part. Unfortunately, it is evident from both the substance and tone of your letter that Rhodium is not prepared to engage in discussion of a resolution of the parties' disagreements on reasonable terms.

As we advised in our prior correspondence, Celsius intends to proceed with a Rule 2004 examination promptly, including so that a framework for enforcement will be available in the event the parties are unable to reach prompt agreement concerning responses to Celsius' discovery. In an effort to spare the estates and Rhodium unnecessary costs associated with motion practice, we enclose herewith a proposed draft stipulation and order authorizing Celsius to proceed with formal discovery pursuant to Rule 2004. For the avoidance of doubt, the proposed order would merely permit Celsius to conduct a Rule 2004 examination; it would not by itself require any particular production by Rhodium. Once Rhodium has been served with formal discovery, we will of course be available to meet and confer concerning the timing and substance of Rhodium's production of information sought by Celsius' requests.

Please advise by 12:30 p.m. Eastern Time on April 21, 2023 whether Rhodium consents to proceed by stipulation.



Peter K. Stris  
April 19, 2023  
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Nothing herein constitutes a waiver or relinquishment of any of Celsius' rights, remedies, claims or defenses, all of which expressly are reserved.

Sincerely,

/s Mitchell P. Hurley

Mitchell P. Hurley

Enclosure

cc: Counsel to the Official Committee of Unsecured  
Creditors in the above-captioned bankruptcy proceedings

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*Special Litigation Counsel  
to the Debtors and the Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 22-10964 (MG)

Jointly Administered

**NOTICE OF FILING OF STIPULATION AND AGREED RULE 2004 ORDER  
BETWEEN THE DEBTORS AND RHODIUM ENTERPRISES, INC.**

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network, Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 121 River Street, PH05, Hoboken, New Jersey 07030.

**PLEASE TAKE NOTICE** that Celsius Network LLC and each of its associated debtors and debtors in possession (the “Debtors” or “Celsius”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”) and Rhodium Enterprises, Inc. (“Rhodium”) have agreed to the terms of a stipulation and agreed order, attached hereto as **Exhibit A**.

Dated: April 21, 2023  
New York, New York

**AKIN GUMP STRAUSS HAUER & FELD LLP**

By: /s/ DRAFT Mitchell P. Hurley

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**EXHIBIT A**

**UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 22-10964 (MG)

Jointly Administered

**STIPULATION AND AGREED RULE 2004 ORDER  
BETWEEN THE DEBTORS AND RHODIUM ENTERPRISES, INC.**

Celsius Network LLC and each of its associated debtors and debtors in possession (the “Debtors” or “Celsius”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”) and Rhodium Enterprises, Inc. (“Rhodium” and together with Celsius, the “Parties”), by and through their undersigned counsel, hereby stipulate and agree as set forth below in this stipulation and agreed order (the “Rule 2004 Order”).

**Recitals**

A. On July 13, 2022, each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code in the United States Bankruptcy Court for the Southern District of New York (the “Court”). On November 30, 2022, the Court authorized the retention of Akin Gump Strauss Hauer & Feld LLP as special litigation counsel for the Debtors in connection with potential claims and causes of actions against Rhodium. *See Order Authorizing Additional Services, Effective as of October 14, 2022, with Respect to the Retention and Employment of Akin Gump Strauss Hauer & Feld LLP as Special Litigation Counsel for the Debtors and Debtors in Possession* [ECF No. 1521].

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network, Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 121 River Street, PH05, Hoboken, New Jersey 07030.

B. Debtor Celsius Core LLC (now known as Celsius Mining LLC) and Rhodium are parties to a Simple Agreement for Future Equity (“SAFE”) dated June 2, 2021. SilverSun Technologies, Inc. (“SilverSun”) filed a Form 8-K dated September 29, 2022 (the “8-K”) announcing a proposed transaction between SilverSun and Rhodium (the “Transaction”) and describing how SAFEs would be treated in connection with the Transaction, including the Celsius SAFE.

C. Rhodium contends that the treatment contemplated by the Transaction, as detailed in the 8-K, is consistent with the terms of the Celsius SAFE, and Celsius disagrees. In connection with settlement discussions beginning in October 2022, Rhodium has provided certain information in response to Celsius’ informal requests. The Parties have not reached a settlement, and Celsius desires to proceed with a formal examination of Rhodium pursuant to Rule 2004 of the Federal Rules of Bankruptcy Procedure (“Rule 2004”).

D. In order to facilitate the discovery process, to avoid undue delay, and to conserve resources, the Parties have agreed, and the Court orders, as follows.

**NOW, THEREFORE, IT IS HEREBY STIPULATED, AGREED, AND ORDERED  
AS FOLLOWS:**

1. Celsius is authorized to conduct an examination pursuant to Rule 2004 of Rhodium relating to the acts, conduct, property, liabilities or financial condition of the Debtors, or to any matter which may affect the administration of the Debtors’ estates, including any claim or defense of any party arising out of or relating to the SAFE and/or the Transaction, and in that regard, Celsius is authorized to serve via email to Rhodium’s undersigned counsel, which shall be deemed valid service under applicable rules, any form of discovery permitted pursuant to Rule 2004.

2. Rhodium’s rights to object to any such discovery, including but not limited to any request for a deposition, on any grounds that may be available to it, are reserved. The Parties shall meet and confer in good faith in an effort to resolve any objection to disclosure that may be asserted by Rhodium or other dispute concerning discovery that may arise between the Parties.



3. To the extent such objections or other disputes are not resolved consensually, either party may send a brief, non-substantive email to [mg.chambers@nysb.uscourts.gov](mailto:mg.chambers@nysb.uscourts.gov) requesting a telephonic conference with the Court, which the Court will endeavor to schedule promptly. If such telephonic Court conference does not result in a resolution of the objection or other dispute, and written submissions are required, unless the Court orders otherwise, (a) the party initiating the conference shall file on the docket in the above-referenced cases within three (3) business days of the conference a letter brief ("Initial Letter") not to exceed three (3) pages setting forth its position concerning the objection or other dispute, (b) the responding party shall file on the docket within three (3) business days of the date of filing of the Initial Letter, a letter brief in response not to exceed three (3) pages, and (c) the Court shall rule on the objection or other dispute at its earliest convenience.

4. This Court retains jurisdiction over all matters arising from or related to implementing this Rule 2004 Order.

**STIPULATED AND AGREED:**

Dated: April 21, 2023  
New York, NY

**AKIN GUMP STRAUSS HAUER & FELD LLP**

By: /s/ **DRAFT**

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*Counsel to Rhodium Enterprises, Inc.*

**IT IS SO ORDERED** this \_\_\_\_\_ day of April, 2023.

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THE HONORABLE MARTIN GLENN  
United States Chief Bankruptcy Judge